

EXHIBIT B

CERTIFICATION IN SUPPORT OF FEE APPLICATION

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Attorneys for the Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u> ,)	Case No. 05-44481 (RDD)
)	
Debtors.)	
)	Jointly Administered
)	

**CERTIFICATION WITH RESPECT TO SECOND
APPLICATION OF LATHAM & WATKINS LLP FOR
ALLOWANCE AND PAYMENT OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Robert J. Rosenberg, a partner at Latham & Watkins LLP (“Latham”) counsel to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases of Delphi Corporation and its debtor affiliates (the “Debtors”), in compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the

“UST Guidelines,” and collectively with the Local Guidelines, the “Guidelines”), hereby certifies as follows:

1. I have reviewed the Second Fee and Expense Application of Latham & Watkins LLP as Counsel to the Official Committee of Unsecured Creditors, dated July 31, 2006 (the “Application”),¹⁵ for the period from February 1, 2006 through May 31, 2006 (the “Compensation Period”) which seeks approval of certain fees and expenses incurred by Latham as counsel to the Committee in connection with the above captioned chapter 11 cases.

As required by Section B. 1 of the Local Guidelines, I certify that:

- (a) I have read the Application;
- (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Local Guidelines;
- (c) the fees and disbursements sought are charged in accordance with practices customarily employed by Latham and generally accepted by Latham’s clients; and
- (d) in providing a reimbursable service, Latham does not make a profit on that service, whether the service is performed by Latham in-house or through a third party.

2. As required by Section B. 2 of the Local Guidelines, I certify that all of Latham’s Monthly Statements were sent to members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District of New York, among others, not later than 20 days after the end of the month to which each Monthly Statement applied.

3. As required by Section B. 3 of the Local Guidelines, I certify that the members of the Committee, the Debtors and the Office of the United States Trustee for the Southern District

¹⁵ Capitalized terms used but not otherwise defined herein shall have those meanings ascribed to them in the Application.

of New York, among others, will each be provided with a copy of the Application at least ten (10) days in advance of the hearing to consider the Application.

I certify the foregoing to be true and correct.

Dated: July 31, 2006
New York, New York

/s/ Robert J. Rosenberg
Robert J. Rosenberg